

DIVISION OF REVENUE

TECHNICAL INFORMATION MEMORANDUM 2000-3

DATE: AUGUST 7, 2000

**SUBJECT: REVISED CIGARETTE REPORTING FORMS
1074, 1075, NPM-CIG AND NPM-RYO**

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On July 1, 2000 the Division of Revenue issued Technical Information Memorandum 2000-2, Duty to Report Sales of Cigarette Products Made By Non- Participating Manufacturers, a copy of which is attached.

In conjunction with TIM 2000-2 the following enclosed forms and schedules were revised in order to meet the new reporting requirements.

**FORM 1074, RESIDENT WHOLESALE DEALER'S MONTHLY REPORT OF
CIGARETTE AND CIGARETTE STAMPS**

**FORM 1075, NON-RESIDENT WHOLESALE DEALER'S MONTHLY REPORT
OF CIGARETTE AND CIGARETTE TAX STAMPS**

Also enclosed are updated versions of Schedules 1074A through E and 1075A through C. These revised forms and schedules must be used to report your July cigarette and tobacco purchases, which are due on or before August 20, 2000. Electronic versions of these forms are available upon request.

William M. Remington
Director of Revenue

STATE OF DELAWARE
DIVISION OF REVENUE
RESIDENT WHOLESALE DEALER'S
MONTHLY REPORT OF
CIGARETTE AND CIGARETTE TAX STAMPS

FOR OFFICE USE ONLY REVENUE CODE: 0035-02

NAME:		
ADDRESS:		EMPLOYER IDENTIFICATION NUMBER:
CITY:		REPORT FOR MONTH OF:
STATE:	ZIP CODE:	

NO NON-PARTICIPATING MANUFACTURER PRODUCTS SOLD INTO DELAWARE: [] NO [] IF YES, COMPLETE SCHEDULE NPM-CIG

PACKAGES OF CIGARETTES				
SCHEDULE	CIGARETTE ACCOUNT	20'S	25'S	TOTAL
	ON HAND AT BEGINNING OF MONTH (STAMPED)			
	ON HAND AT BEGINNING OF MONTH (UNSTAMPED)			
1074-A	RECEIVED FROM MANUFACTURERS (STAMPED)			
1074-A	RECEIVED FROM MANUFACTURERS (UNSTAMPED)			
1074-B	RECEIVED FROM OTHER THAN MNFR (STAMPED)			
1074-B	RECEIVED FROM OTHER THAN MNFR (UNSTAMPED)			
	SOLD IN DELAWARE			
1074-C	SOLD TO DELAWARE AFFIXING AGENTS			
1074-D	SOLD OUTSIDE DELAWARE			
1074-E	SOLD TO EXEMPT ORGANIZATIONS IN DELAWARE			
NPM-CIG	PRODUCTS PURCHASED FROM NPM			
	DESTROYED, LOST OR STOLEN (STAMPED)			
	DESTROYED, LOST OR STOLEN (UNSTAMPED)			
	RETURNED TO MANUFACTURERS (STAMPED)			
	RETURNED TO MANUFACTURERS (UNSTAMPED)			
	INVENTORY AT END OF MONTH (STAMPED)			
	INVENTORY AT END OF MONTH (UNSTAMPED)			
	STAMP ACCOUNT	STAMPS		
		\$0.24	\$0.30	
	ON HAND BEGINNING OF MONTH (UNAFFIXED)			
	RECEIVED FROM DOR DURING MONTH			
	SUBTOTAL			
	STAMPS AFFIXED DURING MONTH	()	()	
	ON HAND AT END OF MONTH (UNAFFIXED)			

THIS REPORT AND SCHEDULES 1074A, 1074B, 1074C, 1074D, 1074E AND NPM-CIG ARE TO BE FILED WITH THE DELAWARE DIVISION OF REVENUE, P.O. BOX 2340, WILMINGTON, DE 19899, ON OR BEFORE THE 20TH DAY OF EACH MONTH FOR THE PRECEDING MONTH, BY EVERY WHOLESALE IN DELAWARE. WHOLESALE DEALERS WHO HAVE A DELAWARE PERMIT BUT WHO ARE SITUATED OUTSIDE DELAWARE MUST FILE MONTHLY REPORTS ON FORM 1075

AFFADAVIT: I hereby swear under penalty of perjury that the foregoing return has been examined by me and that all information contained herein, including any accompanying schedules or statements is true and correct; and that this constitutes a complete return for the month stated, pursuant to law. I also swear that the licensee is in compliance with the UNFAIR CIGARETTE SALE ACT, Chapter 26 of Title 6 of the Delaware Code.

SIGNATURE OF LICENSEE OR OFFICER THEREOF

TITLE

DATE

FORM 1074-A
RESIDENT WHOLESALER
CIGARETTES RECEIVED FROM MANUFACTURERS

EMPLOYER IDENTIFICATION NUMBER: _____

[illegible]

FORM 1074-B
RESIDENT WHOLESALER
CIGARETTES RECEIVED FROM OTHER THAN MANUFACTURER

NAME: _____

[illegible]

FORM 1074-C
RESIDENT WHOLESALER
CIGARETTES SOLD TO DELAWARE AFFIXING AGENTS

NAME: _____

[illegible]

**STATE OF DELAWARE
DIVISION OF REVENUE**

FORM 1074-D
RESIDENT WHOLESALER
CIGARETTES SOLD OUTSIDE DELAWARE

MONTH OF _____, 20__

NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

[illegible]

**STATE OF DELAWARE
DIVISION OF REVENUE**

FORM 1074-E
RESIDENT WHOLESALER
CIGARETTES SOLD TO EXEMPT ORGANIZATIONS

MONTH OF _____, 20____

NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

[illegible]

FORM 1075

STATE OF DELAWARE
DIVISION OF REVENUE
NON-RESIDENT WHOLESALE DEALER'S
MONTHLY REPORT OF
CIGARETTE AND CIGARETTE TAX STAMPS

FOR OFFICE USE ONLY

REVENUE CODE: 0035-02

NAME:	
ADDRESS:	EMPLOYER IDENTIFICATION NUMBER:
CITY:	REPORT FOR MONTH OF:
STATE:	ZIP CODE:

NO NON-PARTICIPATING MANUFACTURER PRODUCTS SOLD INTO DELAWARE: [] NO [] IF YES, COMPLETE SCHEDULE NPM-CIG

PACKAGES OF CIGARETTES				
SCHEDULE	CIGARETTE ACCOUNT	20'S	25'S	TOTAL
1075-A	SOLD IN DELAWARE			
1075-B	SOLD TO DELAWARE AFFIXING AGENTS			
1075-C	SOLD TO TAX EXEMPT ORGANIZATIONS IN DELAWARE			
NPM-CIG	NPM PRODUCTS SOLD IN DELAWARE			
	RETURNED TO MANUFACTURER (STAMPED)			
	INVENTORY BEGINNING OF MONTH (STAMPED)			
	INVENTORY END OF MONTH (STAMPED)			
	STAMP ACCOUNT	STAMPS		
		\$0.24	\$0.30	
	ON HAND AT BEGINNING OF MONTH (UNAFFIXED)			
	RECEIVED FROM DELAWARE DIVISION OF REVENUE			
	SUBTOTAL			
	STAMPS AFFIXED DURING MONTH	()	()	
	ON HAND AT END OF MONTH (UNAFFIXED)			

THIS REPORT AND SCHEDULES 1075A, 1075B, 1075C AND NPM-CIG ARE TO BE FILED WITH THE DELAWARE DIVISION OF REVENUE, P.O. BOX 2340, WILMINGTON, DE 19899 ON OR BEFORE THE 20TH DAY OF EACH MONTH FOR THE PRECEDING MONTH

AFFADAVIT: I hereby swear under penalty of perjury that the foregoing return has been examined by me and that all information contained herein, including any accompanying schedules or statements is true and correct; and that this constitutes a complete return for the month stated, pursuant to law. I also swear that the licensee is in compliance with the UNFAIR CIGARETTE SALE ACT, Chapter 26 of Title 6 of the Delaware Code.

SIGNATURE OF LICENSEE OR OFFICER THEREOF

TITLE

DATE

FORM 1075-A
NON-RESIDENT WHOLESALER
CIGARETTES SOLD IN DELAWARE

NAME: _____

EMPLOYER IDENTIFICATION NUMBER: _____

[illegible]

FORM 1075-B
NON-RESIDENT WHOLESALER
CIGARETTES SOLD TO DELAWARE AFFIXING AGENTS

EMPLOYER IDENTIFICATION NUMBER: _____

[illegible]

FORM 1075-C
NON-RESIDENT WHOLESALER
CIGARETTES SOLD TO EXEMPT ORGANIZATIONS

EMPLOYER IDENTIFICATION NUMBER: _____

[illegible]